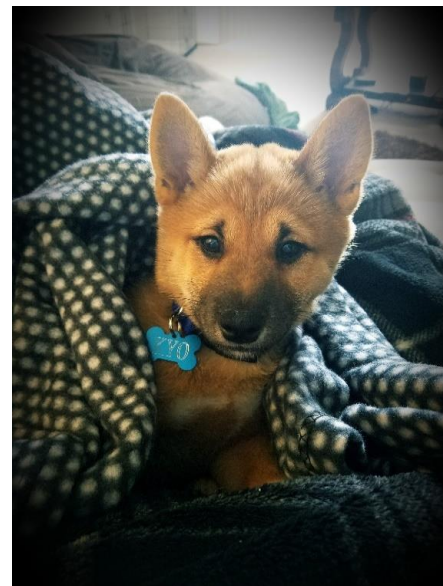


# WUFAR 101

## Wisconsin Uniform Financial Accounting Requirements



Federal Funding Conference  
February 2019



WISCONSIN DEPARTMENT OF  
**PUBLIC INSTRUCTION**  
Carolyn Stanford Taylor, State Superintendent

# Wisconsin Uniform Financial Accounting Requirements (WUFAR)

- It is a multi-dimensional reporting system that can also be used as an accounting system.
- Not required accounting, but required for reporting and claims to the Department of Public Instruction (DPI).
- Always used in conjunction with the state Budget and Annual Reports (full and special education), as well as ESSA School Level Reporting.
- Used for Local Education Agency internal use in order to track costs.



# Why WUFAR?

**We need a uniform system for reporting LEA activity for:**

- Reporting purposes (both state and federal)
- Calculating general and categorical aid
- Determining compliance with federal regulations
- Comparing activity between LEAs
- State budget building



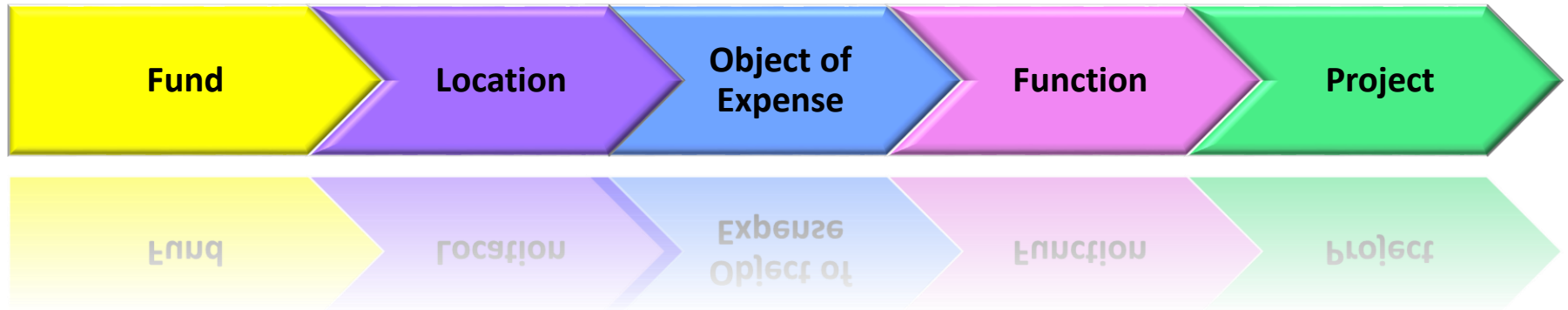
# Why WUFAR?

**You need a consistent system and common language:**

- Purchasing and expenditures
- Plan and monitor local budgets
- Budget development and decision making authority
- Local budget accountability
- To create local budget / expense history



# WUFAR Sequence of Dimensions



This sequence is what you would normally see when looking at an expense report.



# WUFAR Account Format

<u>Fund</u>	<u>Location</u>	<u>Object</u>	<u>Function</u>	<u>Project</u>
XX	XXX	XXX	XXXXXX	XXX

Most of the commercial software used in districts will display account codes in this order. Local reports may be set up to change the order of the dimensions and include descriptions. In DPI reporting you will see the function number preceding the object or source.



# WUFAR Account Format

<b>Fund</b>
<b>10</b>

## Fund 10

- Most typically used for general education costs funded by a combination of local, state, and federal funds.
- Day to day operations:
  - Instructional activities
  - Instructional staff support
  - Pupil support activities
  - Other support activities



# WUFAR Account Format

**Fund**

**27**

## Fund 27

- Used to account for the excess cost of providing special education and related services for students with disabilities.
- Separated for Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations.
- Also includes school-age parents costs.





# WUFAR Account Format

Fund	Location
10	123
--	
27	

## Location

- Where?
- DPI hasn't generally collected in the past
- Used for internal tracking by district
- Will be used for school-level reporting requirements



# WUFAR Account Format

Fund	Location	Object
10	123	300
--		
27		

## Object

What or Who?

Object identifies the type of cost by category, such as salaries, materials, supplies, or contracted services.

What you are buying, or

Who you are buying it from



# Types of Objects

- Salaries & Fringe (100 / 200 Objects)
- Purchased Services (300 Objects)
- Non-Capital Objects (400 Objects)
- Insurance (700 Objects)
- Other Objects (900 Objects)



# WUFAR Account Format

Fund	Location	Object	Function
10	123	300	110 000
--			--
27			158 000

## Function

- Why?
- For what area or purpose?
  - 100000 level functions are instructional.
  - 200000 level functions are support services.



# Types of Functions

- **Instruction – 100 000s**
  - 110 000 Undifferentiated Curriculum
  - 120 000 Regular Curriculum
  - 130 000 Vocational Curriculum
  - 140 000 Physical Curriculum
  - 150 000 Special Education Curriculum
  - 160 000 Co-curricular Activities
  - 170 000 Other Special Needs



# Types of Functions

- **Support Services – 200 000s**
  - 210 000 Pupil Services
  - 220 000 Instructional Staff Services
  - 230 000 General Administration
  - 240 000 School Building Administration
  - 250 000 Business Administration
  - 260 000 Central Services
  - 270 000 Insurance and Judgements



# Types of Functions

## Non-Program Transactions – 400 000s

- 431 000 General Education Contracted Instruction
- 436 000 Special Education Contracted Instruction

**Instructional functions (100 000 series) become 400 000 functions when the instruction is purchased.**

**156 700 – Visual Impairment Teacher Salary / Benefits**

**436 000 – Contracted Visual Impairment Instruction**



# Example: Instructional Function Detail

## 110 000 Undifferentiated Curriculum –

Teaches two or more curricular areas to the same group of students

- Language arts / social studies program
- First grade teacher





# Example: Instructional Function Detail

## 120 000 Regular Curriculum –

Teaches one curricular area

- 122 000 – English Language
- 124 000 – Mathematics
  - 124 100 – Algebra
  - 124 300 – Calculus
  - 124 600 -- Geometry



# Example: Instructional Function Detail

**Other instructional functions include:**

**136 000 – Vocational Curriculum – Technology Education**

**139 000 – Other Vocational Curriculum**

**171 000 – Culturally / Socially Disadvantaged**



# Example: Instructional Function Detail

## 150 000 Special Education Curriculum

- 152 000 – Early Childhood
- 156 000 – Physical / Sensory
  - 156 100 – Deaf and Hard of Hearing Impairment
  - 156 600 – Speech / Language

- 158 000 – Combined Cost Reporting - Special Education
- 159 000 – Other Special Curriculum
  - 159 100 – Special Education Program Aide
  - 159 200 – Special Education Short Term Sub Teacher
  - 159 300 – Special Education Specialty Teachers



# Example: Support Services Function Detail

## 210 000 Pupil Services

- 211 000 – Direction of Pupil Services
- 212 000 – Social Work
- 213 000 – Guidance
- 214 000 – Health
- 215 000 – Psychological Services

## 220 000 Instructional Staff Services

- 221 000 – Improvement of Instruction
  - 221 300 – Instructional Staff Training
- 223 000 Supervision & Coordination
  - 223 900 – Other Instructional Staff Supervision and Coordination

## 256 000 Pupil Transportation

## 260 000 Central Services

- 264 400 – Non-Instructional Staff Training



# WUFAR Account Format

Fund	Location	Object	Function	Project
10	123	300	110 000	141
--			--	--
27			158 000	341

## Project

- How is it paid for?
- Project is designed to identify a funding source.




# Project Codes

- **Federal Grants**

- Federal grants have been assigned a DPI project number
- See Aids Register Codes - <https://apps4.dpi.wi.gov/AID/WufarReport>

Aids Register WUFAR Codes:

 Export to Excel

Source	Project	Appn	CFDA / S.S.	Program Title ▲	Fiscal Contact	Telephone	Email
730	341	241	84.027	IDEA Flow Through Entitlement	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	348	241	84.173	IDEA PreSchool Disc Aid Public	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	347	241	84.173	IDEA VIB Preschool Entitlement Public	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	251	343	45.310	LSTA System Aids Public	Mark Rudman	(608) 267-9187	<a href="mailto:mark.rudman@dpi.wi.gov">mark.rudman@dpi.wi.gov</a>
730	372	344	84.366	Math & Science Partner Private Aids	Ryan Egan	(608) 266-1723	<a href="mailto:ryan.egan@dpi.wi.gov">ryan.egan@dpi.wi.gov</a>
630	005	235	255.952	Milwaukee Parental Choice Program	Tricia Collins	(608) 266-7475	<a href="mailto:tricia.collins@dpi.wi.gov">tricia.collins@dpi.wi.gov</a>



## SUBAWARD INFORMATION

DPI Grant Name

IDEA - Flow-through

Subrecipient Information

Agency Name

Alma Center School District

Agency Code

270091

DUNS Name

Alma Center School District

DUNS No

184359529

Amount of Federal Funds Obligated By This Action

\$122,684.00

Total Amount of Federal Funds Obligated

\$122,684.00 (7/1/2016)

Total Approved Cost Sharing or Matching

\$0.00

DPI Contact Information

Contact Name *First & Last*

Amy Owen

**You can also find the project code  
(along with other pertinent information)  
on each grant subaward located within  
WISEgrants.**

Phone Area Code/No

(608) 266-1068

Team

Special Education - Division for Learning Support

DPI Grant Number

N/A

DPI Source Code

730

DPI Project Code

341

Research & Development Grant

☒ No

☐ Yes



# Fund 10 Project Codes

ESEA	IDEA
141 – Title I-A	341 – IDEA Coordinated Early Intervening (CEIS)
365 – Title II-A	
391 – Title III-A	341 – IDEA Title I Schoolwide Set-Aside
381 – Title IV-A	
360 – Wisconsin Charter Schools Program	400 – Carl D. Perkins CTE





# Fund 27 Project Codes

Local	Federal
011 – State Special Education Categorical Aid	341 – IDEA Flow-through
019 – Non-aidable Special Education Cost	347 – IDEA Preschool
ALL special education expenditures must have a project code.	



# Claiming Costs

- Expenditure reports sorted by project code are used to collect data necessary to claim grant costs.
- Special Education Categorical aid is calculated by the project numbers on the district's PI-1505-SE Special Education Annual Report.

**PROJECT NUMBERS  
ARE IMPORTANT**



# Examples

The salary and fringe benefits of a speech language teacher charged to local costs (but are eligible for state categorical aid).

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	100 / 200	156600	011



# Examples

The salary and fringe benefits of a reading teacher charged to the Title I grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	100 / 200	122000	141



# Examples

Travel and hotel costs for special education teachers to attend a statewide autism training. The costs will be charged to the IDEA preschool grant.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	342	221300	347



# Examples

The purchase of reading intervention instructional media that will be used district-wide for all students. The costs will be paid with local funds.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	430	122000	XXX



# Examples

The purchase of reading intervention instructional media that will be used district-wide for all students. The costs will be paid with local funds.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
10	XXX	430	122000	XXX



# WUFAR Use

## Failure to use WUFAR appropriately could result in:

- Incorrect calculation of state or federal aid.
- Failure to meet federal regulations such as MOE.
- Single audit findings for failure to track grant expenditures separately.
- Fiscal monitoring findings for failure to track and support grant expenditures.





# WUFAR Use

**Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.**

- School Financial Services Team – Financial Reports
- WISEgrants
- IDEA Maintenance of Effort Reports (now in WISEgrants!)



# Technical Assistance

## Accounting, Auditing & Financial Management

Aid Payments ▾

Aid Register

Audit Requirements ▾

Budgeting ▾

CESA Annual Report  
Information

County Children with  
Disability Education Board

Debt Reporting ▾

Funds ▾

Property Value

Revised Wisconsin

SCHOOL FINANCIAL SERVICES / ACCOUNTING, AUDITING & FINANCIAL MANAGEMENT  
/ WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS (WUFAR)

## Wisconsin Uniform Financial Accounting Requirements (WUFAR)

### Overview



The Wisconsin Uniform Financial Accounting Requirements (WUFAR) manual presents a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. It replaces the Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook last updated in July, 1992.

The chart of accounts listing included in the WUFAR is effective as of

<http://dpi.wi.gov/sfs/finances/wufar/overview>



# Technical Assistance

Wisconsin Uniform  
Financial Accounting  
Requirements (WUFAR)

Accounting Issues &  
Coding Examples

WUFAR for CESA



WUFAR Presentations

Software Vendor Site





<http://dpi.wi.gov/sfs/finances/wufar/overview>

## The 2018-19 WUFAR (updated October 1, 2018)





### WUFAR Book Documentation

- [WUFAR Revision #32](#) 
- [WUFAR Revision #32](#) 

### WUFAR Matrices

- [Expenditure Account Classifications](#) 
- [Revenue Account Classifications](#) 
- [Balance Sheet Account Classifications](#) 
- [Fund 27 Matrix](#) 

### Supporting WUFAR Documentation

- [New Technology Codes and Definitions](#) 
- [New Technology Code Crosswalk](#) 
- [New Technology Codes FAQ](#)  - updated as of October 1, 2018
- [WUFAR Technology Code Changes Presentation](#)  - December 2018



# Technology Changes for 2018-19

**US Census Bureau began requesting additional detail for technology-related expenditures as part of Fiscal Survey F-33.**

**WUFAR was updated on October 1, 2018 with changes to Objects and Functions. New codes are in use for 2018-19 in WISEgrants and in reporting to School Financial Services.**



# Function Changes for 2018-19

## New Functions

- **221 500 – Instruction Related Technology**
  - Technology for instructional support (e.g. technology centers, computer labs, technology integration)
  - Classroom technology used by students or have an instruction focus are coded to 100000s
- **295 000 – Administrative Technology Services**
  - Centralized IT costs (e.g. network, IT support, licenses for all staff, IT staff salary and benefits)
  - Replaces Function 266000



# Object Changes for 2018-19

## Objects – New and revised

- 321 – Technology Related Repairs and Maintenance
- 327 – Construction Services
- 329 – Cleaning Services
- 360 – Data Process and Coding Services
- 481 – Technology Supplies
- 482 – Non-capitalized Technology Hardware
- 581 – Technology-Related Hardware (Capital)
- 582 – Technology Software (Capital)



# Object Changes for 2018-19

## Objects – Rental

Equipment, Site, and Building Rental will be moved from Capital Objects to Purchased Services:

- 320s - Equipment Rental – Moved from 500s to 320s
  - 322 - Rental of Computers and Related Equipment
  - 325 - Vehicle and Equipment Rental
- 326 - Site Rental – Moved from 517
- 328 - Building Rental – Moved from 537



# Object Changes for 2018-19

## Objects - Software

Three options for software:

As a purchased service under 360 – Technology & Software Services:

362 – Software as a Service

Usually involves a subscription or periodic fees

Buying use of software for a period of time, as opposed to owning it

Software as a service, cloud-based computing, etc.





# Object Changes for 2018-19

## Objects - Software

Three options for software:

As a non-capital object under 480 – Non-Capital Technology:

### 483 – Non-Capital Software

Software your LEA actually owns, including one-time “perpetual” fee

Purchase falls below capitalization threshold

No differentiation between instructional or non-instructional

(Object 435 – Computer Software under 430 – Instructional Media has been removed)



# Object Changes for 2018-19

## Objects - Software

Three options for software:

As a capital object under 580 – Technology:

### 582 – Technology Software

Software your LEA actually owns, including one-time “perpetual” fee  
Unit cost ABOVE your LEA’s capitalization threshold



# Time to Practice

# WUFAR 101 Scenarios

(the game)



# WUFAR Activity

## Instructions

- Eleven Funding Scenarios
- Separate pieces by color
- Start with one activity and complete the rest of the row
- All pieces will be used
- Assume all staff are properly licensed, unless otherwise specified.

## Categories

Activity

Fund

Object Code

Object Name

Function Code

Function Name

Project Code

Project Name

